

ATTORNEY DOCKET NO. C-3598/1/US

**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

As the below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; that

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter claimed and for which a patent is sought on the invention entitled:

CONCENTRATED LIQUID VALDECOXIB COMPOSITION

The specification of which, with any Preliminary Amendment, (check one)

[] is attached hereto

[X] was filed on November 25, 2003, as United States Application Serial No. 10/721,645

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a)

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)	Priority Claimed
PCT/US / PCT (Number) (Country) (Day/month/year filed)	[]Yes []No

I hereby claim the benefit under Title 35, United States Code, §119(e) and §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(US Patent No.) 60/429,686	(Filing date) 27 November 2002	(Issue Date)
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(Application Serial No.)	(Filing date)	(Status)
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POWER OF ATTORNEY

As a named inventor, I hereby appoint as attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith the following attorneys ad agents, their registration numbers being listed after their names:

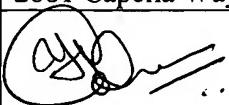
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I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

1.)	LAST NAME	FIRST NAME	MIDDLE NAME
FULL NAME OF INVENTOR	GOKARN	YATIN	
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SIGNATURE OF INVENTOR 1		DATE 3/12/04	ZIP CODE 91362